
STATUTORY INSTRUMENTS

1992 No. 3102

**The Value Added Tax (General)
(Amendment) (No. 4) Regulations 1992**

11. For regulation 16 there shall be substituted the following—

“**16.** Regulations 12, 13, 14 and 15 shall not apply to the following supplies made in the United Kingdom—

- (a) any zero-rated supply other than a supply for the purposes of acquisition;
- (b) any supply to which an order made under section 14(10) of the Act applies;
- (c) any supply on which tax is charged although it is not made for consideration;
- (d) any supply to which an order made under section 18 of the Act applies.”.